

Article - Local Government

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§20–121.

(a) A person who negligently or without reasonable cause fails to provide any information as required under this title is guilty of a misdemeanor and on conviction is subject to a fine not exceeding \$500.

(b) (1) A person who willfully or with the intent to evade payment or prevent the collection of a tax under this title fails to provide information as required under this title or provides false or misleading information is guilty of a misdemeanor and on conviction is subject to imprisonment not exceeding 18 months or a fine not exceeding \$5,000 or both.

(2) A prosecution under this subsection does not bar a prosecution for perjury.

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